up in the *khaneshumari* account, just as transfers of lands are posted up in the *khetwar*.

Reply of Government.— Will be considered.

SUBJECT No. 132.

Reduction of fees for *khate* extracts.

Mr. Seshagiriah, Hunsur Taluk.

Summary of discussion.—The present fee of 8 annas for every year of *khate* for which extracts are given, may be altered into a fee of 8 annas for the extract of the *khate* of a single year and a fee of Re. 1 for extracts of *khate* of more than one year.

Reply of Government.—Under the present system, a new book has to be opened every year for the *khate* and under the Court Fees Regulation a stamp of 8 annas has to be affixed to each separate extract.

SUBJECT No. 133.

Search fee for revenue records.

Mr. Madappa, Mysore Taluk.

Summary of discussion.—The fee of Re. 1 per year for the search of revenue records is very high. It may be reduced to 4 annas for the first year of search and 2 annas for every subsequent year.

Reply of Government.—Under consideration.

SUBJECT No. 134.

The Mohatarfa tax.

(1) Mr. Agarada Subbarayappa, Bangalore Taluk.

(2) Mr. Nadiga Sankrappa, Shimoga Taluk.

Summary of discussion.—(1) Outsiders, who live on small daily wages take up temporary abodes in houses subject to mohatarfa, occupying one or two "ankanams." There is no rate less than Rs. 2 even for such poor people. Any concession in this direction will be a great boon to these miserable classes.

(2) Persons subsisting as coolies are subject to a mohatarfa *tax* of annas 8. As this works hard it is prayed that they may be exempted from the mohatarfa tax. Even if they occupy a part of a house, they have to pay mohatarfa according to the full value of the house.

Reply of Government.—The tax seldom exceeds 8 annas a year in the case of such persons and local officers have also sufficient discretion under the rules to give relief in special cases of hardship.

SUBJECT No. 135.

Collection of mohatarfa in places which are not included among Municipalities and Unions.

Messrs. Santappa Setty and P. Ranganna, Kadur District Board.

Summary of discussion.—The amount of mohatarfa collected in places other than Municipalities or Unions is now being credited to General Revenues. It may be credited to District Funds.

Reply of Government.—Noted. Mohatarfa is not of the nature of a local cess or municipal tax and the District Boards should look to other means of raising their income such as the increase of local cess.

SUBJECT No. 136.

Remission of house tax on vacant houses.

Mr. H. Gundappa, Kunigal Taluk.

Summary of discussion.—The shanbhogs note in the *Khaneshumari* account the temporary occupation of houses by outsiders and mohatarfa tax is levied therefor. But the same is not remitted when the house becomes vacant without a formal relinquishment from the house-owner.

It is requested that the shanbhogs may be directed to report whenever the houses become vacant after temporary occupation and the tax remitted thereupon without a formal relinquishment.

Reply of Government.—No change is necessary. There is no hardship involved in requiring a person to give intimation of a house having been vacated It will be difficult for the shanbhog to find out whether a house has really been vacated.

SUBJECT No. 137.

Abolition of the mohatarfa tax on oil mills.

Mr. Rajagopaliengar, Chikballapur Taluk.

Summary of discussion.—The tax on oil mills may be abolished as the price of oilseeds has risen. Even if an oil mill is kept in the house, a separate tax is levied on it.

Reply of Government.—The tax has been levied under a longstanding practice which cannot be changed.

SUBJECT No. 138.

Tax on *kanas*.

Messrs. Lingappa, Harihar Sub-Taluk, Chikramanna, Byre-Gowda, Sonne Gowda and Dodda Vembrallaiya, Kolar Taluk.

Summary of discussion.—Kandayam is being levied on village sites used as *kanas* for some years past, but no such kandayam is levied in the British Territories. The matter was brought to the notice of Government more than once and it was ordered that the necessary orders would be passed after taking the opinion of the Revenue Commissioner. Pray that early orders may be passed in the matter of abolishing the tax.

Reply of Government.—A report from the Revenue Commissioner has been called for and is awaited.

SUBJECT No. 139.

Tax on vacant sites.

(*a*) Mr. Honnalinge Gowda, Gubbi Taluk.

(*b*) Mr. Chendrasekharaiya, Nagamangala Taluk.

Summary of discussion.—(*a*) Vacant building sites are assessed at 8 annas even if less than 1 gunta in extent. It is requested that a graduated scale of assessment may be introduced, taxing 2 annas for sites less than 1 gunta, 4 annas for sites over 1 gunta and less than 5 guntas, and 8 annas for sites above 5 guntas.

(*b*) The minimum tax on vacant sites may be reduced to 2 annas.

Reply of Government.—Not necessary.

SUBJECT No. 140.

Remedy for the default of co-sharers and of the registered occupant of a survey number to pay their respective shares of land revenue.

Messrs. A. Narasimha Iyengar, Sagar Taluk; and Nadig Bhima Rao, Channagiri Taluk.

Summary of discussion.—When one of the co-holders or co-sharers of a survey number resigns his share thereof or fails to pay the assessment due thereon, the holders of the remaining portion of the survey number and the registered occupant are obliged to take up the said share and pay the assessment thereon. Sometimes, the registered occupant does not pay up his share of the assessment and thus defrauds the co-sharers. They are thus put to much hardship by being obliged to take up land which is not required by them. It is prayed that the existing rules on the subject may be so altered as to remove this defect, and that only the interest of the defaulter in the land may be caused to be sold by auction.